



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF IRONTON MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 57
LAVALLE, WI 53941-0057

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF IRONTON MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 57
LAVALLE, WI 53941-0057

When was utility organized? 1/1/1992

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHAD PETERSON
Title: CLERK TREASURER

Office Address: IRONTON WATER UTILITY
P.O. BOX 57
LAVALLE, WI 53941-0057

Telephone: (608) 985 - 7959

Fax Number: (608) 985 - 7958

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: KARLA ROTH
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kroth@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KARLA ROTH
Title: SENIOR ACCOUTANT

Office Address: VIRCHOW, KRAUSE & CO., LLP
4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kroth@virchowkrause.com

Date of most recent audit report: 2/13/1999

Period covered by most recent audit: 1/1/98 - 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CHAD PETERSON
Title: CLERK TREASURER

Office Address:
P.O. BOX 57
LAVALLE, WI 53941-0057

Telephone: (608) 985 - 7959
Fax Number: (608) 985 - 7958

E-mail Address:
Name: DWIGHT DENMAN
Title: PRESIDENT

Office Address:
399 FOURTH STREET
LAVALLE, WI 53941

Telephone: (608) 985 - 7439
Fax Number:

E-mail Address:
Name: IRVIN BERBERVICH
Title: TRUSTEE

Office Address:
720 MILL STREET
LAVALLE, WI 53941

Telephone: (608) 985 - 7290
Fax Number:

E-mail Address:
Name: JOHN NOOGAN
Title: TRUSTEE

Office Address:
290WEST STREET
LAVALLE, WI 53941

Telephone: (608) 985 - 8146
Fax Number:

E-mail Address:
Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:
IRVIN BERBERVICH, TRUSTEE
DWIGHT DENMAN, PRESIDENT
JOHN NOOYEN, TRUSTEE
CHAD PETERSON, CLERK TREASURER

Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: VILLAGE OF CAZENOVIA
P.O. BOX 32
CAZENOVIA, WI 53924

Contact Person: JOHN CARROLL

Title: OPERATOR

Telephone: (608) 983 - 2215

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

LABOR COST ASSOCIATED WITH MAINTAINING THE WATER SYSTEM

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	53,637	51,908	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,495	15,180	2
Depreciation Expense (403)	17,863	17,904	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,325	20,326	5
Total Operating Expenses	54,683	53,410	
Net Operating Income	(1,046)	(1,502)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(1,046)	(1,502)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,745	13,294	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,745	13,294	
Total Income	11,699	11,792	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	11,699	11,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	289	300	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	9,909	10,369	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,198	10,669	
Net Income	1,501	1,123	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(36,824)	(10,440)	19
Balance Transferred from Income (433)	1,501	1,123	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	27,507	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(35,323)	(36,824)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest income	12,745	4
Total (Acct. 419):	12,745	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	53,637	0	0	0	53,637	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	53,637	0	0	0	53,637	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	896,508	895,298	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	91,967	73,959	2
Net Utility Plant	804,541	821,339	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	181,521	187,461	6
Special Funds (125)	44,786	39,351	7
Total Other Property and Investments	226,307	226,812	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,713	7,416	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,585	4,307	11
Other Accounts Receivable (143)	212	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,788	17,849	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	43,298	29,572	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,483	3,772	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,483	3,772	
Total Assets and Other Debits	1,077,629	1,081,495	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	200	200	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(35,323)	(36,824)	23
Total Proprietary Capital	(35,123)	(36,624)	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	173,228	185,651	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	173,228	185,651	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36		28
Payables to Municipality (233)	0	37	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	794	842	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	830	879	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	10,875	11,371	36
Total Deferred Credits	10,875	11,371	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	927,819	920,218	38
Total Liabilities and Other Credits	1,077,629	1,081,495	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	896,508	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	896,508	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	91,967	0	0	0	9
Total Accumulated Provision	91,967	0	0	0	
Net Utility Plant	804,541	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	73,959				73,959	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,863				17,863	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	175				175	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,038	0	0	0	18,038	13
Debits during year						14
Book cost of plant retired	30				30	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	30	0	0	0	30	19
Balance End of Year	91,967	0	0	0	91,967	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 B BONDS	289	428	3,483	1
Total			<u><u>3,483</u></u>	
Unamortized premium on debt (251)				
NONE	0	00	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	200	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>200</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SPECIAL ASSESSMENT B BONDS	12/01/1992	12/01/2032	5.00%	173,228	1
Total for Account 223				173,228	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,325	2
Charged electric department expense		3
Charged sewer department expense	49	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,374</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	112	7
PSC Remainder Assessment	62	8
Other (explain):		
County, state and local taxes forgiven	20,200	9
Total payments and other debits	<u>20,374</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
SPECIAL ASSESSMENT B BONDS	842	9,909	9,957	794	2
Subtotal	842	9,909	9,957	794	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	842	9,909	9,957	794	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	920,218	0	0	0	0	920,218	1
Add credits during year:							
For Services	940					940	2
For Mains						0	3
Other (specify):							
Meters	300					300	4
Special Assessments	6,361					6,361	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	927,819	0	0	0	0	927,819	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments	181,521	2
Total (Acct. 124):	181,521	
Special Funds (125):		
Special assessments received	23,760	3
Capital fund	7,950	4
Replacements fund	13,076	5
Total (Acct. 125):	44,786	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,585	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	4,585	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Miscellaneous billings	212	13
Total (Acct. 143):	212	
Receivables from Municipality (145):		
1998 special assessments on tax roll	15,230	14
1998 delinquent bills placed on tax roll	827	15
1997 offset of payable against receivable	(447)	16
1997 misc. adjustment of correction of 1995 tax roll	(403)	17
1997 delinquent bills placed on tax roll	(10)	18
Receivable from sewer utility	2,591	19
Total (Acct. 145):	17,788	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Prepayments (165):	
NONE	20
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	21
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	22
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	23
Total (Acct. 233):	0
Other Deferred Credits (253):	
Deferred interest on special assessments	10,875 24
Total (Acct. 253):	10,875

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	895,903	0	0	0	895,903	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	82,963	0	0	0	82,963	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	924,018	0	0	0	924,018	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(111,078)	0	0	0	(111,078)	
Net Operating Income	(1,046)	0	0	0	(1,046)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	200	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(36,073)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(35,873)	
Net Income		
Net Income	1,501	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 23, 1999

Mr. Chad Peterson, Clerk Treasurer
Ironton Water Utility
P.O. Box 57
Lavalle, WI 53941-0057

1998 Analytical Review DWCCA-2703-PJL

Dear Mr. Peterson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 23 1999 letters L 1.doc

cc: Mr. Dwight Denman, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	31,762	1
Total Sales of Water	31,762	
Other Operating Revenues		
Forfeited Discounts (470)	405	2
Other Water Revenues (474)	21,470	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	21,875	
Total Operating Revenues	53,637	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	8,139	5
General Operating Expenses (680-690)	8,356	6
Total Operation and Maintenance Expenses	16,495	
Other Operating Expenses		
Depreciation Expense (403)	17,863	7
Amortization Expense (404)		8
Taxes (408)	20,325	9
Total Other Operating Expenses	38,188	
Total Operating Expenses	54,683	
NET OPERATING INCOME	(1,046)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	75	3,381	15,032	4
Commercial	7	2,265	5,279	5
Industrial	0			6
Total Metered Sales to General Customers (461)	82	5,646	20,311	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,451	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	83	5,646	31,762	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	11,451	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,451	
Forfeited Discounts (470):		
Customer late payment charges	405	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	405	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	163	7
Other (specify):		
Water Benefit Charge	20,200	8
Hook up fees, misc.	1,107	9
Total Other Water Revenues (474)	21,470	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,308	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,174	3
Chemicals (630)	508	4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	2,149	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	8,139	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,609	8
Office Supplies and Expenses (681)	570	9
Outside Services Employed (682)	4,363	10
Insurance Expense (684)	1,317	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	497	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,356	
Total Operation and Maintenance Expenses	16,495	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,200	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		49	2
Net property tax equivalent		20,151	
Social Security		112	3
PSC Remainder Assessment		62	4
Other (specify): NONE			5
Total tax expense		<u>20,325</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.263280				3
County tax rate	mills		5.657140				4
Local tax rate	mills		6.843160				5
School tax rate	mills		11.239420				6
Voc. school tax rate	mills		1.948440				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.951440				10
Less: state credit	mills		1.805770				11
Net tax rate	mills		24.145670				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.843160				14
Combined School Tax Rate	mills		13.187860				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.031020				17
Total Tax Rate	mills		25.951440				18
Ratio of Local and School Tax to Total	dec.		0.771865				19
Total tax net of state credit	mills		24.145670				20
Net Local and School Tax Rate	mills		18.637209				21
Utility Plant, Jan. 1	\$	895,298	895,298				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	895,298	895,298				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	895,298	895,298				26
Assessment Ratio	dec.		0.760511				27
Assessed Value	\$	680,884	680,884				28
Net Local & School Rate	mills		18.637209				29
Tax Equiv. Computed for Current Year	\$	12,690	12,690				30
Tax Equivalent per 1994 PSC Report	\$	20,200					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,200					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	98,207		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,879	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	119,061		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	119,061	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	351		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			150 4
Structures and Improvements (311)			98,207 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,522 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	144,879
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			119,061 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	119,061
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			351 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	92,068		26
Transmission and Distribution Mains (343)	412,727		27
Fire Mains (344)	0		28
Services (345)	68,459	940	29
Meters (346)	6,971	300	30
Hydrants (348)	49,667		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	630,243	1,240	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,115		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	1,115	0	
Total utility plant in service directly assignable	895,298	1,240	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	895,298	1,240	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			92,068 26
Transmission and Distribution Mains (343)			412,727 27
Fire Mains (344)			0 28
Services (345)			69,399 29
Meters (346)	30		7,241 30
Hydrants (348)			49,667 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	30	0	631,453
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,115 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,115
Total utility plant in service directly assignable	30	0	896,508
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	30	0	896,508

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			513	513	1
February			450	450	2
March			483	483	3
April			493	493	4
May			559	559	5
June			520	520	6
July			545	545	7
August			525	525	8
September			538	538	9
October			528	528	10
November			481	481	11
December			555	555	12
Total for year	0	0	6,190	6,190	
Less: Measured or estimated water used in main flushing and water treatment during year				75	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				6,115	16
Less: Water sold				5,646	17
Losses and unaccounted for				469	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				44	21
Date of maximum: 12/30/1998					22
Cause of maximum:					23
Water pipe broke in trailer court.					
Minimum gallons pumped by all methods in any one day during reporting year				7	24
Date of minimum: 1/4/1998					25
Total KWH used for pumping for the year				15,577	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
VILLAGE	EP387	411	13	792,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	VILLAGE		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	AMERICAN TURBINE		5
Year Installed	1993		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	550		8
Pump Motor or Standby Engine Mfr	US		10
Year Installed	1993		11
Type	ELECTRIC		12
Horsepower	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	134		6
Total capacity in gallons	30,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	8.000	13,467	0	0	0	13,467
P	D	10.000	952	0	0	0	952
Total Within Municipality			14,419	0	0	0	14,419
Total Utility			14,419	0	0	0	14,419

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	86	2	0	0	88	3	1
M	2.000	1	0	0	0	1		2
Total Utility		87	2	0	0	89	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	85	2	1	0	86	2	1
1.500	1	0	0	0	1	0	2
Total:	86	2	1	0	87	2	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	77	6	0	0	0	3	86	1
1.500	0	1	0	0	0	0	1	2
Total:	77	7	0	0	0	3	87	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	31				31	1
Within Municipality	0				0	2
Total Fire Hydrants	31	0	0	0	31	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	31
Number of distribution valves operated during year:	31

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

The 2 new services were added for new construction. The cost of installation was assessed against property owners as required by the rate schedule.
